

CHAPTER 33

COUNTY SALES AND USE TAX

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33.01 Title.

This ordinance may be referred to as the Sales and Use Tax Ordinance.

33.02 Authority.

This ordinance is enacted under the authority of Wis. Stat. § 77.70.

33.03 Purpose.

This ordinance is enacted for the purpose of utilizing revenues from the County sales and use tax to reduce the property tax levy.

33.04 County Sales and Use Tax.

Pursuant to and in strict conformity with the provisions of Wis. Stat. ch. 77, Subchapter V, the County of Manitowoc does hereby elect to impose a county sales and use tax in the manner and to the extent permitted by Wis. Stat. ch. 77, Subchapter V.

33.05 Sales and Use Tax Rate.

The sales and use tax imposed by this Chapter shall be at the rate of one half of one percent (0.5%).

33.06 Earmarked Revenues.

In order to assure the statutory goal of using sales and use tax revenues to reduce property taxes, as long as Manitowoc County receives revenues from the sales and use tax, all revenues derived therefrom shall be held in a segregated account. From that account, the revenues shall be designated for use for the following two purposes and no other:

- (1) Pursuant to Wis. Stat. § 77.76(3), on an annual basis beginning in 2021 thirty percent (30%) of the sales and use tax revenues collected for the previous year shall be distributed in arrears to each of the cities, villages, and towns within Manitowoc County. Distribution shall be based on a pro rata share of the equalized value of each city, village, and town within Manitowoc. The amount to be distributed will be adjusted annually based on changes in equalized value.
- (2) Any sales and use tax revenue not allocated to the cities, villages, and towns in Manitowoc County shall be assigned as revenue to the Manitowoc County Highway Department in its annual budget for use to maintain and construct the Manitowoc County transportation system.

33.07 Reports From Comptroller.

- (1) The Comptroller shall provide to the Finance Committee a report of all revenue received through the imposition of the sales and use tax since the previous reporting period. This report shall be given on a monthly basis or within thirty (30) days of such time as the Comptroller receives such information from the Wisconsin Department of Revenue.
- (2) The Comptroller shall provide a report to the Finance Committee no later than July 31 of each year analyzing the revenues derived hereunder.
- (3) After providing the report as described in § 33.06(2) of this Sales and Use Tax Ordinance and after consulting with the Finance Committee, the Comptroller shall provide a similar report to the County Board at each August County Board meeting.

33.08 Effective Commencement and Sunset Dates.

This Sales and Use Tax Ordinance shall take effect on January 1, 2020, and shall sunset seven (7) years thereafter on December 31, 2026.

HISTORY

__/__/2019: Created by Ord. No. 2018/2019-__
effective __-__-2019.